Docket No.: SRSLABS.053C3

Page 1 of 1



OCT 27 2006

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AMENDMENT / RESPONSE TRANSMITTAL

A NT.

policant

Arnold Klayman

App. No

10/614,623

Filed

July 7, 2003

For

AUDIO ENHANCEMENT SYSTEM

Examiner

Ping Lee

Art Unit

2615

CERTIFICATE OF MAILING

I hereby certify that this correspondence and all marked attachments are being deposited with the United States Postal Service as first-class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on

October 25, 2006

(Date)

Karen J. Lenker, Reg. No. 54,618

Mail Stop Amendment

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Transmitted herewith for filing in the above-identified application are the following enclosures:

(X) Response in 13 pages.

The fee has been calculated as shown below:

FEE CALCULATION								
FEE TYPE						FEE CODE	CALCULATION	TOTAL
Excess Claims	29	-	29	=	0	1202 (\$50)	0 x 50 =	\$0
Excess Independent	4	-	4	=	0	1201 (\$200)	0 x 200 =	\$0
			-	•			TOTAL FEE DUE	\$0

(X) Return prepaid postcard.

Please charge any additional fees, including any fees for additional extension of time, or credit overpayment to Deposit Account No. 11-1410.

Karen J. Lenker

Registration No. 54,618

Agent of Record

Customer No. 20,995

(949) 760-0404

STP ESRSLABS.053C3

OCT 27 2006

PADEINE

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant

Arnold Klayman

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10/614,623

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10/25/06

Karen J. Lenker, Reg. No. 54,618

RESPONSE TO JULY 31, 2006 OFFICE ACTION

Mail Stop Amendment

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed July 31, 2006, Applicant respectfully submits the following amendments and comments

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.